

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 10<sup>th</sup> September, 2019**

**No. 426**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 35/2019 – State Tax**

**Date: 29 July, 2019**

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No. 21/2019- State Tax, dated the 23<sup>rd</sup> April, 2019, namely:–

In the said notification, in paragraph 2, in the proviso, for the figures, letters and words "31<sup>st</sup> day of July, 2019", the figures, letters and word, "31<sup>st</sup> day of August, 2019" shall be substituted.

**Manoj Rai  
Additional Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.**